GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – To further amend the notification of the exemptions on supply of services under Section 11(1) - Notification- Orders -Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 52 **Dated: 17-02-2020.**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No. 588, Revenue (Commercial Taxes-II) Department, Dated 12.12.2017.
3. G.O.Ms.No. 456, Revenue (Commercial Taxes-II) Department, Dated 06.11.2019.
4. Notification No.28 of 2019, Central Tax (Rate), Dated: 31.12.2019, Department of Revenue, Ministry of Finance, Government of India
5. From the Chief Commissioner of State Tax, A.P., Letter No.CCW/ GST/74/ 2015, dated:03 -01-2020.

ORDER

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:18-02-2020.

NOTIFICATION

In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government of Andhra Pradesh , on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments to the notification issued in the G.O.Ms. No.588, Revenue (Commercial Taxes - II) Department, dated the 12th December, 2017, as subsequently amended.

2. This notification shall be deemed to have come into force with effect on and from the 1st day of January, 2020.

AMENDMENT

In the said notification, in the Table, against serial number 41, -

a. in column (3), for the figure "50", at both the places where they occur, the figure "20 " shall be substituted;
b. for the entry in column (5), the following entries shall be substituted, namely,

(5)
"Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area: Provided further that the Government shall monitor and enforce the above condition as per the order issued by the Government in this regard: Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of state tax, as would have been payable on the upfront

amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:

Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub- lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the state tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada).

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S.to the Hon'ble Deputy Chief Minister (Commercial Taxes &Excise).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Department.

Sf/Sc.

// FORWARDED BY ORDER//

SECTION OFFICER